



ATTS NEWSLETTER

Number 186

July to September, 2019 Volume 49, Issue #3

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PRESIDENT'S MESSAGE

John Ostendorf, R-518

Dear fellow sales tax token collectors, I hope this letter finds you well.

Summer is upon us. 100 degrees nearly every day here in Texas. I am writing this the week before the ANA convention in Chicago. There usually aren't a lot of exnumia dealers and that is unfortunate. However, there will be a token and medal symposium with a panel of experts which should be interesting and it's always great to catch up with friends.

I have fond memories of the Chicago ANA convention. It was there about ten years ago when a bunch of us ATTS members had a get together. We had an actual meeting, a dinner, and several of us had a little "show and tell" in Monte and Jim's hotel room. Those were good times. Several of us had an informal meeting at the Dallas or Fort Worth show a year or two later. We'll have to try to do something like that again.

I hope you enjoy the article I wrote for this Newsletter. I also hope that you will find time to submit one yourself. Yes you. Bill is doing a great job with the Newsletter, but he can't do it without content. No Newsletter means no ATTS and we need more than 3 or 4 people submitting articles. Please help.

Happy collecting, John

LETTERS TO THE EDITOR

Send your own questions, comments, corrections, or information to:

BILL at: Wimhands@gmail.com

This issue's LTTE contributors include: Joseph McCarthy and John Ostendorf. THANKS!

PLEASE NOTE: If you are emailing me I would greatly appreciate it if you would supply **your full name** and membership number. Often I receive an email from "Jack" and I don't recognize the name off-hand or the email address either. So in order for me to list it here I have to go through my entire email address book looking for "Jack". Likewise, if you don't include your return address on a snail mail, please give me your full name on the written enclosure. Thanks for saving me a little time. I do appreciate EVERY contact but this identification would also be appreciated. **My sincere thanks, as always.**

BILL MYERS WRITES: Joseph shares the amazing items he finds. There are still interesting items to be found out there and I would like to hear from other members about their finds. John presents an interesting article on Cessna sales tax tokens. Thanks to both of them for supporting the newsletter. Bill

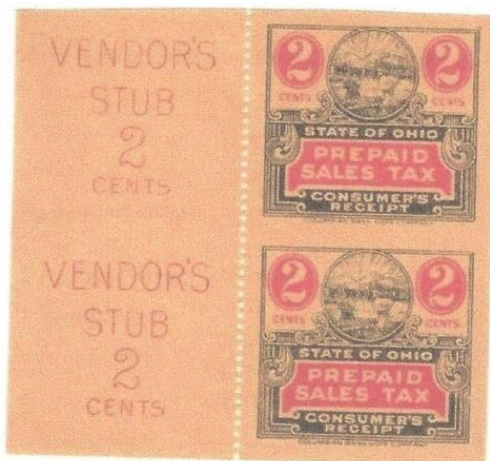
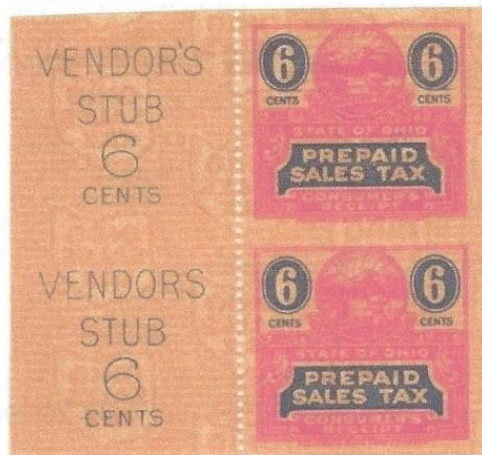
JOSEPH MCCARTHY (L-616) WRITES: I have included a scan of my latest "Ohio SPC" acquisition. The scan shows a "OH SPC1B-FZO" punch card. The card is stained, old age. All but six (6) ones are punched out. The name, address and "permit #" are typed rather than rubber stamped. I was able to obtain this card for a total of \$24.30; which I was happy to pay because of the name and the fact it was typed.

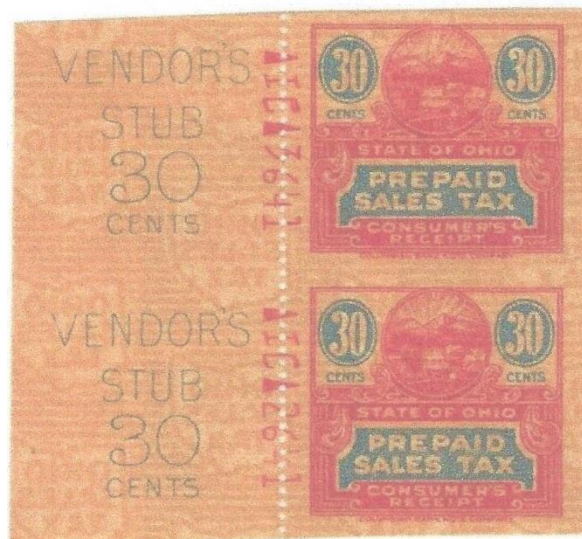
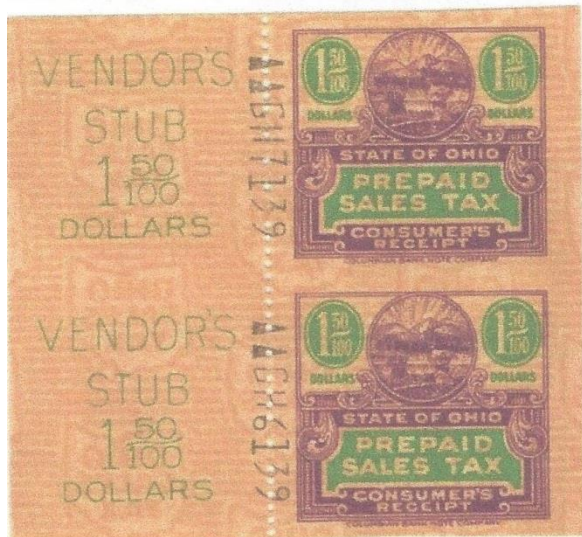
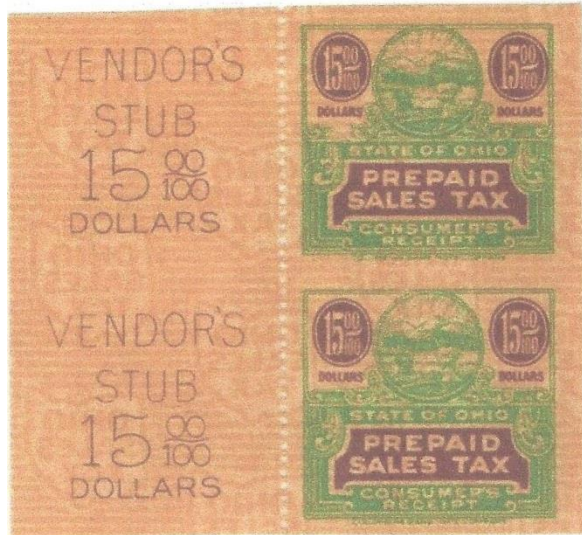


A 1259106		WILFUL VIOLATION OF ANY PROVISION OF THIS ACT WITH RESPECT TO THE USE OF SUCH CARDS SHALL SUBJECT VENDOR TO REVOCATION OF LICENSE. [5546]
THE VENDOR MUST, IN THE PRESENCE OF THE CUSTOMER, INDICATE THE AMOUNT OF THE TAXABLE SALE BY PUNCHING THE EXACT AMOUNT OF EVERY SALE IN EVERY INSTANCE AT THE TIME THE TRANSACTION IS MADE.		
OFFICIAL PREPAID SALES TAX RECEIPT		
— ONE DOLLAR —		
GOOD ONLY IN STORES OPERATED BY THIS VENDOR		
58	S. H. KRESS CO. 117 W. Federal St. Youngstown, Ohio License No. 50-01474	
VOID UNLESS NAME, STREET ADDRESS, CITY, AND VENDOR'S LIC. NO. APPEAR IN THIS SPACE		
XXXXXX 11111555		

AMERICAN BANK NOTE COMPANY, LITHO.

I have info on was listed as "State of Ohio Revenue Sheet Collection". This consisted of Twelve (12) complete blocks of Two Ohio state stamps. It sold for \$58.55, plus \$2.95 Shipping.





Okay, one more item. Last night I decided to check on an offering that had about 28 days to go. It was listed as “3 X 1935 Depression Scrip – Tenino Washington Token – Wood Tax Tokens + 5 OTHERS”. Upon utilizing a copy of M&D I finally realized that two of the three Tenino Tax Tokens appeared to be WA L83, which I did not have, (interest peeked). The final Tenino Tax Token was hard to visualize, but I finally figured it was a WA L97A, which I did not have. The starting price was \$75.00 with free shipping, however the seller had a or “MAKE OFFER”. I took a chance and “Offered” \$58.00. Before I finished looking at three other E-bay items I received notice to PAY, your offer is accepted. The M&D lists the WA L83’s as an R-8, not sure what the actual number is today, but I have three items I didn’t have before I took my chance and made an offer.



I just obtained, won the bidding, for a Nebraska O2 – America’s White Spot”. The winning bid was \$7.05, with \$0.75 shipping. This item is listed in M&D as an R-8.



A seller offered a Missouri (MO) C119a, R-7, at a buy now price of \$59.00, with free shipping, OR make an Offer. I made an offer of \$44.25, which was accepted with free shipping within twenty minutes.



Don't lose hope for the collector who have a large collection and find it hard to add anything. There are still interesting pieces to be had. I recently was able to add something which I had never seen. They are the 1965 Tennessee Tax Token Printing Plates. Monte Dean noted the sketches in his book "Sales Tax Tokens and Scrip Histories" He states that no known copies had been struck but now we have the plates and so a good description.

The wording on all four tokens is the same with the differences being token "A" is 50mm. The other three are 30mm and the centers of each are different.

Obverse reads STATE OF TENNESSEE [small print 1965] 1767- 1845 ANDREW JACKSON

Reverse reads 33 YEAR BOND/FRACTION [small print] 3% INTEREST

PREPAID TAX RECEIPT [SMALL PRINT 1000 MILLS]

Token "A" Obv. Side profile of Jackson. The Rev. is the state seal

Token "B" Obv. Side profile of Jackson. The Rev. is the state seal

Token "C" Obv. 3/4 profile of Jackson. The Rev. is the state seal

Token "D" Obv. is full face of Jackson. The Rev. is the state capitol and is over struck state capitol

There are also four "Tennessee Commemoration of the 84th General Assembly"

#1 is framed with square corners. 3 1/8 by 2 3/16 in The center token is the same as token "D"

#2 is framed with round corners. 3 3/16 x 2 in. The center token is the same as "B"

#3 no frame. center token is same as "B"

#4 no frame. center token same as "C" also Tenn. is abbreviated.

All four read "In Commemoration of the 84th General Assembly State Legislature January 4 - March 19, 1965 Proposed Design ...TENN FRACTIONAL /BOND

Between #1 & 2 and Between # 3 & 4 Designed by Murray Brosius- Art work by Kenneth Hinson





8

On July 18th I acquired the complete West Virginia L9 strip. In Malehorn it is listed as an “R-9” item. In pencil (very light) is the date of “7/29”. My cost was \$12.50, plus \$0.85 shipping.

G. C. MURPHY CO.
Sales tax memorandum.
Good only on date issued.

DATE 7/29

G.C.M.	YOU MAY PURCHASE 5c MORE Before additional tax is charged. Not good if detached.	5
G.C.M.	YOU MAY PURCHASE 10c MORE Before additional tax is charged. Not good if detached.	5
G.C.M.	YOU MAY PURCHASE 15c MORE Before additional tax is charged. Not good if detached.	5
G.C.M.	YOU MAY PURCHASE 20c MORE Before additional tax is charged. Not good if detached.	5
G.C.M.	YOU MAY PURCHASE 25c MORE Before additional tax is charged. Not good if detached.	5
G.C.M.	YOU MAY PURCHASE 30c MORE Before additional tax is charged. Not good if detached.	5
G.C.M.	YOU MAY PURCHASE 35c MORE Before additional tax is charged. Not good if detached.	5
G.C.M.	YOU MAY PURCHASE 40c MORE Before additional tax is charged. Not good if detached.	5

Emmerson for IL Governor Token

by Bill Myers, R-570



I recently purchased a 31 mm aluminum token with FOR GOVERNOR/ILLINOIS NEEDS/EMMERSON on the obverse and MORE HARD ROADS/LESS TAXATION on the reverse. Of course the word “taxation” caught my eye and I was curious if this had anything to do with the state sales tax.

First I had to learn something about Louis Lincoln Emmerson (December 27, 1863 – February 4, 1941). He was the Illinois secretary of state from January 8, 1917 to January 14, 1929 and the twenty-ninth governor of Illinois from January 14, 1929 – January 9, 1933. He served during the difficult time of the depression. He felt there should be no increase in the burden of taxation but a better distribution of that burden. During his term he eased penalties on overdue taxes and a gasoline tax was instituted and used for improvements in the highway system (hard roads). He instituted the first Illinois income tax that then ended, as the Illinois Supreme Court ruled it violated the 1870 Constitution. It would take 37 years before Illinois enacted another state income tax.

Emmerson's successor, Henry Horner, enacted a 3% occupation tax on merchants for the privilege of doing business which went into effect April 1, 1933. The tax could be passed onto the consumer. This is a very wordy way of saying state sales tax.

Emmerson did not want to raise taxes but the loss of revenue during the Depression necessitated the need for new taxes. I assume a state sales tax was discussed with Emmerson but his desire to not increase the burden of taxation probably prevented him from instituting a sales tax. Horner instituted a sales tax in less than 3 months after assuming the Governor's office.

The token I have is probably from 1928 when Emmerson was running for governor and shows that taxation was an issue before the Depression. Emmerson had to struggle between the need to raise funds to run the state and his desire to not burden the citizens. I assume the latter may be why he did not institute a sales tax.

I have to admit the token is not directly sales tax related, but shows that taxation was an issue before the Great Depression which led to the creation of slips of paper and discs composed from a variety of materials that have captured our interest.

I welcome any further information or comments from the membership.

Cessna Sales Tax Tokens – a follow up and review

by John Ostendorf, R-518

There have been a few questions pop up from members concerning various Cessna sales tax tokens, so I thought it would be a good idea to write this follow up article to address those questions, which others may have had as well.

Cessna Aircraft Company in Wichita, Kansas needed a way to feed its production workers on the production floor to maximize their production output during World War II. So, Cessna had cafeteria workers come to the production floor with carts of food. Since Cessna didn't want its cafeteria workers to have to handle money or make change, Cessna came up with this token idea. A worker simply had to hand the cafeteria worker a token in exchange for a meal.

Taking these in what I believe to be chronological order:

First, we had what I believe is a pattern, the 21c Cessna octagonal brass:



This piece is unique (R-10) and predated the more familiar 26c tokens, probably struck in 1942.

Next came the more familiar 26c tokens. M&D listed these in copper-nickel, brass, and steel. All are listed as R-9 tokens at 23mm. The copper-nickel piece (KS-L3) does not exist. It was probably confused with the steel token. The brass token (KS-L4) is probably more like a high R- 6 and is usually found well circulated, often with problems. Here is a picture of what is probably the finest known:



KS-L5 may have come before or after L4; it's hard to say. I tend to believe L5 came after L4 since the pattern was done in brass. Perhaps the steel tokens were struck because brass was in short supply or a restricted material. The steel tokens are a legitimate R-9 and usually come with a little rust.



Unlisted in M&D were fiber Cessna tokens. As with state issues, fiber came along after metals became scarce or restricted items due to the war effort. Undoubtedly that is what happened here. The fiber Cessna tokens were probably first struck in 1943 and probably all were struck during World War II when Cessna was having cafeteria workers come to the production floor with food in order to keep production workers on the floor to maximize production for the war effort.

Catalogued by Monte Dean as KS-MF-CES-4 and 5, are a beige fiber and green fiber token. Both check in at 20mm and have slightly different language than their metal cousins:





KS-MF-CES-4



KS-MF-CES-5

Which came first? It's hard to say. I'll defer to Monte and just present them in the order in which he catalogued them.

Lastly, this review would not be complete without discussing the alleged 31c Cessna token. This has been listed without a photograph on TokenCatalog.com and was mentioned in a TAMS article by Dave Schenkman on odd denominations. It is

described as 25mm brass, scalloped, with eight “scallops”. It has never been listed in any sales tax token reference or Kansas token reference. None has ever been seen. I truly doubt it exists. The fiber tokens at 26c would have been issued after any metal tokens, so a 31c brass token doesn’t make sense. Never say never though, maybe one of our fellow collectors has some information on this token.

Citations:

Malehorn & Davenport, “United States Sales Tax Tokens and Stamps: A History and Catalog, Jade House Publications, 1993.

Pfefferkorn & Schimmel, “Chits, Chiselers, and Funny Money, Scorpion Publishers, 1977.

“Cessna’s Odd 26c Token”, J.W. Baum, TAMS Journal, Volume 8, Number 6, September, 1968.

(More information on Cessna sales tax tokens will be presented in the next newsletter, see Cessna token in online sales section)

Sales Tax Tokens Online

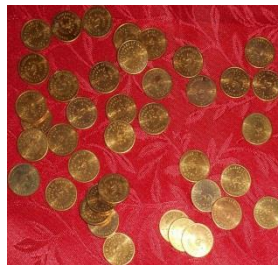
ALL PRICES LISTED ARE WITH POSTAGE IF POSTAGE WAS CHARGED

By Ralph Harnishfeger

With Additions from WJM



IL Kewanee 1/4¢ X 3 \$24.22 19MAY19



IL Effingham 1/4¢ X 40 \$19.57 22MAY19



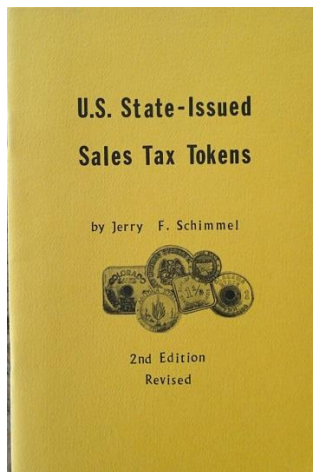
IL Arcola, Paris, Litchfield, Ladd \$16.06 24MAY19



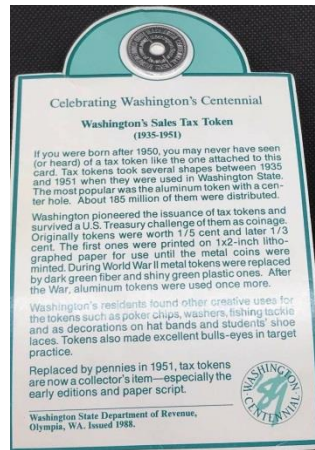
IL Carbondale 1/4c \$5.98 24MAY19



MO 1 mil Jerry Bates stamp O19a & O19b \$24.49 24MAY19



Sales Tax Tokens Jerry Schimmel \$5.20 3JUN19



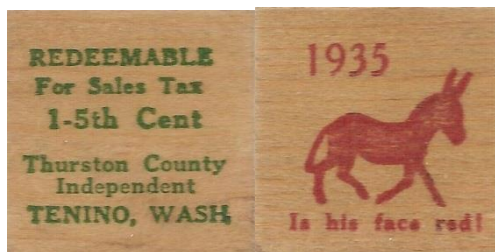
WA Info card & token \$9.43 4JUN19



MO 1 mil Marigold Tea Room stamp \$103.49 7JUN19



IL Moline, East Moline, Silvis \$4.99 17JUN19



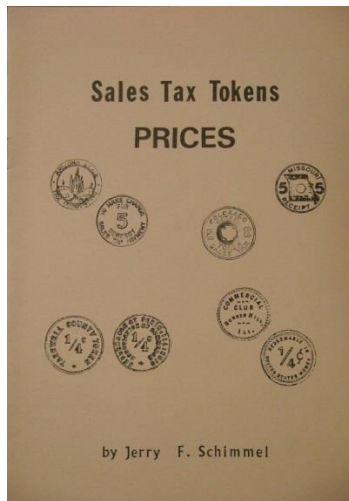
WA Tenino 1/5 1935 \$17 19JUN19



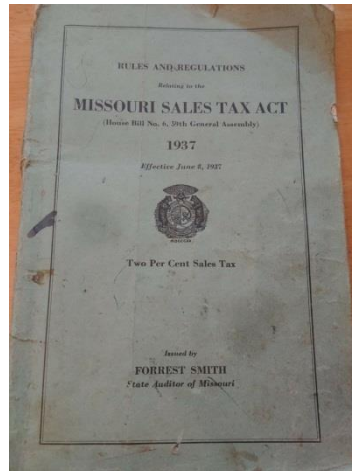
Simplicity Tax token 1% best offer <\$14.95 27JUN19



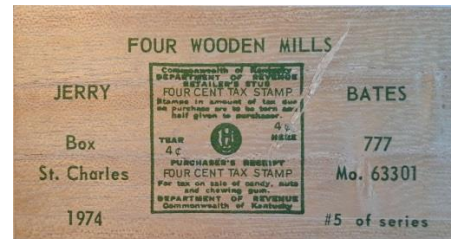
IL Molino 1/4c 2 tokens \$7.49 2JUL19



Sales Tax Tokens by Jerry Schimmel \$8.20 27JUL19



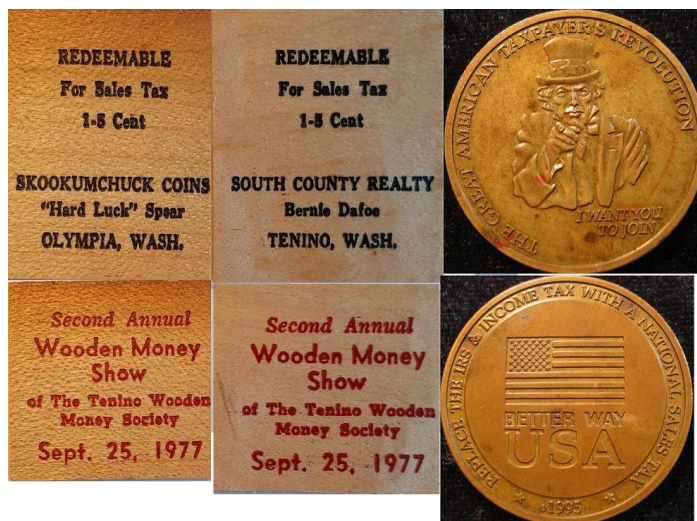
Missouri Sales Tax Act 1937 Best offer so <\$41.78 6AUG19



MO Jerry Bates Four Wooden Mills \$19.59 7AUG19



KS Cessna Aircraft Co. 26¢ L5 \$60 7AUG19



WA 1/5¢ Tribute sales tax token 25SEP1977 \$10.50 7AUG19

The Great American Taxpayer's Revolution token \$17.49 10AUG19

SECRETARY/TREASURER'S NOTES

Jim Calvert R-533

[Pay Pal -jnlcalvert@gmail.com](mailto:jnlcalvert@gmail.com)

Any questions or information needed please give me an email at
jnlcalvert@gmail.com or call 805-540-8778.

FINANCIAL REPORT

May 1, 2019 –August 1, 2019

	Beginning Balance	Income	Expenses	Ending Balance
05/01/2019	\$870.79			
06/01/2019		\$0	\$246.70	\$623.89
07/01/2019		\$0	\$0	\$623.89
08/01/2019		\$0	\$0	\$623.89

The balance for August covers the cost of the last newsletter. As usual, this report does not include the cost of this newsletter because that cost can't be known until after this statement is made. We are in good financial shape. Thanks to all who have made a donation.

DONATIONS: All the donations are appreciated very much and help keep us from needing to raise the dues even with increased postal rates and coping costs. Life members, it is okay if you want to make a donation.

ORGANIZATIONAL REPORT

August 1, 2019

NEW MEMBERS:	None
DROPS:	None
MEMBERSHIP:	60 paid + 6 donated



TRADING POST

Deadline for Issue #187 = November 5, 2019

RULES:

CLASSIFIED All members may place a classified advertisement **free of charge** and may change it every issue if they wish. No limitations on word count as long as it stays within reason.

FOR SALE ITEMS: (1) Up to ten items (lots) per issue per member. (2) Fixed prices only - no trades or auctions. (3) Members may offer a fixed price WITH an Or Best Offer option if they desire to do so. (4) Sellers must list a preferred contact and type of payment accepted (Checks, Money Orders, Pay Pal), as well as postage costs, if any. (5) Sellers must accept returns on all sales for 10 days after customer's date of receipt. (6) Refunds to the customer do not include their return postage costs. (7) Each lot may include up to three photos. (8) **10% of all sales** must be paid to Jim Calvert for the ATTS on an honor basis. Be SURE to let Jim know why you are paying him those funds when you send them. (9) Editor reserves the right to refuse or refine any For Sale Lot. I can't actually think why that would ever happen.

CLASSIFIED

WANTED: All kinds of paper or cardboard scrip and tokens. Especially state sales tax, coal and lumber, depression era, food stamp change, etc. Scott McClung, 8381-H Montgomery Run Road, Ellicott City, MD. 21043. Phone: 410-868-3318.

I'LL BUY YOUR

COLLECTION: Tougher IL provisionals and virtually any STT scrip wanted. Also buying entire STT collections. Please contact John Ostendorf, 523 Hiwasee Rd, Waxahachie, TX 75165 or johnoste@yahoo.com.

TEXAS WANTED: Trade my unc. Franklin Spears for a Bill Bringham or Dean Johnson for a Charlotte Keats. Larry Warner
office@larrywarner.com

CASINO CHIPS WANTED:

Check your top drawer, jewelry box, etc. Buying one chip or whole collections. *Contact Peter Volburg, P.O. Box 3037, Farmingdale NY 11735 or QUALPETE@aol.com

OH, PURTY PURTY

PLEASE: Looking for a nice example of an Oklahoma S-7. I have tons of scarce and rare trading material. Contact Jim Calvert at 1984 Lyn Rd., Arroyo Grande CA 93420 or jnlcalvert@gmail.com

I REALLY NEED THESE

TOKENS: Looking for OK S-6, Ok S-7, Illinois L-3 Astoria, L- 19 Casey, L-36 Depue, L-56 Livingston, L-104 Witt Co. Contact Kevin Barnett, 17404 Hilltop Ridge Drive, Eureka MO or eldeaco@yahoo.com --

WANTED: Great JPEG photos of your rare tokens, scrip, or related memorabilia. Willing to give you trade value for those photos I need. Up to \$10 in trade value for really tough items I need photos of. I have too many great sales tax tokens and scrip that I need to have gone before the ID & PG is published and I'm willing to trade them for your help in locating impossible photos.. Monte C. Dean, moxking@aol.com or 121 E. Fairview St., Spring Valley, MN. 55975

NM S-8 BLACK 5 MILLS

Uncirculated. Scarce R-7 in M&D. \$79.50. Please add \$4.50 to help with postage and insurance. Checks held until cleared Mike Batkin, P.O. Box. 13223, El Paso, Texas, 79913

American Tax Token Society (ATTS)

The ATTS is a not-for-profit, tax-exempt, educational and research social club. It is registered as a 501(c)(3) organization under IRS guidelines. All donations are tax-deductible subject to IRS guidelines.

The **ATTS Newsletter** is the official quarterly publication of the ATTS published for its members, and is mailed first class from Waxahachie, Texas, USA. Copies are available to schools, universities, museums and other educational or related organizations upon request. The request must be made in writing on the organizational letterhead and signed by a legal representative of that organization. Portions of the newsletter may be reprinted if written permission is first obtained from the society and/or the original author. Articles reprinted from sources outside of the ATTS must have permission from the original source. The opinions expressed in this newsletter are those of the authors of each specific article. Those opinions may not reflect the same opinions of the editor or other society officers.

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Information about membership, address changes, dues and donations should be addressed to the club secretary-treasurer. Membership dues are \$15. Lifetime membership dues are \$300. The membership calendar year begins in the 1st, 2nd, 3rd, or 4th Quarter.

The society's officer's serve without compensation of any kind other than direct expenses incurred when conducting official society business.

Officers

President / Awards

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